



Trustees' Financial Summary

FY2015-16

Submit ID: 0781-17457495

43 Roosevelt County

0781 Wolf Point H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Cheri' Nygard **Phone #:** (406) 653-5545

(Signature)

(Date)

Chair, Board of Trustees: Mark Kurokawa

(Signature)

(Date)

County Superintendant Jeri Toavs

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
015	Karen Cox Memorial	LOCAL		
047	Bus Depreciation Transfer	LOCAL		
071	Firefighting	LOCAL		
086	HS Target & Incentive	LOCAL		
104	State OTO Capital Invest & Deferred Maintenance	STATE		state
155	BNSF-Graduation Matters	LOCAL		
156	Graduation Matters MT SAF	STATE		
157	Graduation Matters	STATE		
166	ACT Plus Writing	STATE		84.186A
185	Vo Ed All Career & Tech Ed Programs	STATE		State
186	Vo Ed All Career & Tech Ed Programs	STATE		State
812	Vo Ed Carl Perkins Basic Grant	FEDERAL	043-0781-8112	84.048A
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	043-0781-8116	84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	183,253.50	79,811.67	257,778.92	1,290.04
02	Taxes Receivable - Real and Personal (120-149)	24,164.36	3,111.83	3,981.91	
03	Taxes Receivable - Protested (150-159)	6,759.98	508.11	1,008.12	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	214,177.84	83,431.61	262,768.95	1,290.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	30,924.34	3,619.94	4,990.03	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	183,253.50	79,811.67	257,778.92	1,290.04
52	TOTAL FUND BALANCE/EQUITY	183,253.50	79,811.67	257,778.92	1,290.04
53	TOTAL LIABILITIES AND FUND BALANCE	214,177.84	83,431.61	262,768.95	1,290.04

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,378.56	212,761.16	29,248.24	21,089.51
02	Taxes Receivable - Real and Personal (120-149)	0.52			293.77
03	Taxes Receivable - Protested (150-159)				107.97
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			8,781.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,379.08	212,761.16	38,029.24	21,491.25
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	0.52			401.74
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,378.56	212,761.16	38,029.24	21,089.51
52	TOTAL FUND BALANCE/EQUITY	1,378.56	212,761.16	38,029.24	21,089.51
53	TOTAL LIABILITIES AND FUND BALANCE	1,379.08	212,761.16	38,029.24	21,491.25

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,534.52			13,023.03
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,534.52			13,023.03
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	18,534.52			13,023.03
52	TOTAL FUND BALANCE/EQUITY	18,534.52			13,023.03
53	TOTAL LIABILITIES AND FUND BALANCE	18,534.52			13,023.03

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,185,382.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,185,382.38	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,636.83	
48	Fund Balance for Budget			2,183,745.55	
52	TOTAL FUND BALANCE/EQUITY			2,185,382.38	
53	TOTAL LIABILITIES AND FUND BALANCE			2,185,382.38	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,709.55	262,283.55		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	24,709.55	262,283.55		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	24,709.55	262,283.55		
52	TOTAL FUND BALANCE/EQUITY	24,709.55	262,283.55		
53	TOTAL LIABILITIES AND FUND BALANCE	24,709.55	262,283.55		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,739.40	166,997.62		
02	Taxes Receivable - Real and Personal (120-149)		16.50		
03	Taxes Receivable - Protested (150-159)		100.84		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	3,739.40	167,114.96		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		117.34		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,739.40	166,997.62		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,739.40	166,997.62		
53	TOTAL LIABILITIES AND FUND BALANCE	3,739.40	167,114.96		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	666.95		154,233.72	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	666.95		154,233.72	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	666.95		154,233.72	
52	TOTAL FUND BALANCE/EQUITY	666.95		154,233.72	
53	TOTAL LIABILITIES AND FUND BALANCE	666.95		154,233.72	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	512,310.21	539,468.86
1112	District Levy - Personal Property	11,280.82	11,221.18
1113	District Levy - Heavy Motor Vehicles	0.84	0.00
1114	District Levy - Pers Prop/Mobile Homes	1,433.87	3,801.98
1130	Tax Title and Property Sales	0.00	239.99
1190	Penalties and Interest on Taxes	1,123.83	1,419.32
1320	Tuition from Schl Dists Within State	9,177.00	8,329.20
1510	Interest Earnings	255.31	929.05
3110	Direct State Aid	811,645.84	829,144.77
3111	Quality Educator	60,018.66	62,745.63
3112	At Risk Student	14,487.04	13,943.45
3113	Indian Education For All	4,692.00	4,781.52
3114	American Indian Achievement Gap	32,800.00	35,670.00
3115	State Spec Ed Allowable Cost Pymt to Districts	46,690.00	46,166.40
3116	Data For Achievement	3,450.00	4,580.00
3118	Natural Resource Development	5,783.92	9,308.47
3120	State Guaranteed Tax Base Aid	411,199.97	415,391.10
3444	State School Block Grant	67,927.50	67,927.50
3446	SB96 Block Grant Reimbursement	8,193.24	0.00
3460	Montana Oil and Gas Tax	15,568.88	6,479.79
6100	Material Prior Period Revenue Adjustments	30,871.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,048,910.76	2,061,548.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	688,581.66	643,900.41
			2XX Personal Services - Employee Benefits	172,776.52	125,080.53
			3XX Purchased Professional and Technical Services	0.00	400.00
			4XX Purchased Property Services	692.21	9,996.23
			5XX Other Purchased Services	6,136.02	7,256.15
			6XX Supplies and Materials	26,500.76	30,252.61
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	56,466.64	59,978.92
			2XX Personal Services - Employee Benefits	16,016.69	13,592.43
			5XX Other Purchased Services	27.44	70.32
			6XX Supplies and Materials	195.00	821.89

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	19,097.52	0.00
			2XX Personal Services - Employee Benefits	4,018.79	0.00
			5XX Other Purchased Services	182.37	0.00
			6XX Supplies and Materials	102.59	124.33
		222X Educational Media Services			
			1XX Personal Services - Salaries	57,453.00	0.00
			2XX Personal Services - Employee Benefits	366.81	0.00
			6XX Supplies and Materials	3,590.79	2,660.41
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	29,519.99	27,375.04
			2XX Personal Services - Employee Benefits	5,325.46	719.50
			3XX Purchased Professional and Technical Services	12,268.88	17,002.87
			5XX Other Purchased Services	27,613.32	31,525.82
			6XX Supplies and Materials	1,638.28	3,256.13
			810 Dues and Fees	6,442.40	9,706.95
			8XX Other Expenditures	2,000.01	923.09
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	114,859.28	119,381.35
			2XX Personal Services - Employee Benefits	19,573.35	46,528.22
			5XX Other Purchased Services	1,549.02	1,433.56
			6XX Supplies and Materials	2,281.93	2,454.70
			810 Dues and Fees	1,490.00	2,340.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	107,667.48	117,506.14
			2XX Personal Services - Employee Benefits	29,996.46	30,308.70
			3XX Purchased Professional and Technical Services	13,020.58	30,470.78
			4XX Purchased Property Services	802.44	1,606.77
			5XX Other Purchased Services	8,488.93	7,994.49
			6XX Supplies and Materials	12,002.42	14,192.92
			7XX Property and Equipment Acquisition	22,093.44	0.00
			810 Dues and Fees	6,129.02	5,679.42
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	94,329.26	119,531.63
			2XX Personal Services - Employee Benefits	51,579.76	41,060.16
			3XX Purchased Professional and Technical Services	1,479.26	20,270.63
			4XX Purchased Property Services	90,851.23	127,144.07
			5XX Other Purchased Services	2,911.46	11,375.81
			6XX Supplies and Materials	3,625.58	39,362.38
			7XX Property and Equipment Acquisition	26,946.25	0.00
			8XX Other Expenditures	4,959.51	8,547.64

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	25,703.00
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	13,713.59	0.00
			850 Interest on Debt	68.00	0.00
280	Special Education - Local and State				
		1XXX	Instruction		
			1XX Personal Services - Salaries	30,459.21	41,856.48
			2XX Personal Services - Employee Benefits	2,552.73	14,898.82
			5XX Other Purchased Services	0.00	115.50
			6XX Supplies and Materials	664.23	666.97
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	17,125.87	0.00
			2XX Personal Services - Employee Benefits	5,094.24	0.00
			3XX Purchased Professional and Technical Services	0.00	490.30
316	Data For Achievement				
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	1,675.00	0.00
			6XX Supplies and Materials	1,775.00	1,589.38
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services	0.00	2,990.62
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	28,017.95	11,084.75
			2XX Personal Services - Employee Benefits	319.11	47.29
720	School Sponsored Athletics				
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	0.00	16,720.35
			2XX Personal Services - Employee Benefits	0.00	635.08
			4XX Purchased Property Services	18,371.75	41,408.61
			6XX Supplies and Materials	11,167.06	0.00
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	86,873.40	75,813.18
			2XX Personal Services - Employee Benefits	2,581.20	614.40
			4XX Purchased Property Services	0.00	45,504.18
			6XX Supplies and Materials	11,534.94	20,121.89
			7XX Property and Equipment Acquisition	0.00	4,875.00
910	Food Services				
		31XX	Food Services		
			6XX Supplies and Materials	29,350.00	17,490.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	2,963.00	
910						
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	14,419.61	0.00	
			6XX Supplies and Materials	42,671.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,072,083.70	2,057,421.80	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					179,127.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,061,548.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,057,421.80	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					183,253.50	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	26,202.56	71,322.74
	1112 District Levy - Personal Property	1,005.26	568.92
	1113 District Levy - Heavy Motor Vehicles	34.55	0.00
	1114 District Levy - Pers Prop/Mobile Homes	110.02	320.61
	1130 Tax Title and Property Sales	0.00	12.17
	1190 Penalties and Interest on Taxes	84.19	135.16
	1510 Interest Earnings	73.03	184.88
	2220 County On-Schedule Trans Reimb	4,707.20	4,526.16
	3210 State On-Schedule Trans Reimb	3,095.98	4,114.70
	3444 State School Block Grant	5,334.19	5,334.19
	3446 SB96 Block Grant Reimbursement	755.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,402.13	86,519.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX Personal Services - Salaries		1,885.98	0.00
		2XX Personal Services - Employee Benefits		567.07	0.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		5,946.35	4,454.77
		2XX Personal Services - Employee Benefits		191.10	216.78
		4XX Purchased Property Services		4,422.75	2,073.41
		5XX Other Purchased Services		22,423.02	22,214.01
		6XX Supplies and Materials		6,733.60	4,655.32
		7XX Property and Equipment Acquisition		26,000.00	0.00
		8XX Other Expenditures		327.63	107.25
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		6,604.76	4,400.64
		2XX Personal Services - Employee Benefits		315.08	244.31
		6XX Supplies and Materials		360.96	38.50
093	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		6,922.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,700.30	38,404.99



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						31,697.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,519.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,404.99 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						79,811.67 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	88,423.81	90,508.01
	1112 District Levy - Personal Property	1,344.66	1,945.27
	1113 District Levy - Heavy Motor Vehicles	46.20	0.00
	1114 District Levy - Pers Prop/Mobile Homes	201.32	650.87
	1130 Tax Title and Property Sales	0.00	41.60
	1190 Penalties and Interest on Taxes	149.16	226.79
	1510 Interest Earnings	368.97	1,239.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>90,534.12</u>	<u>94,612.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	4,500.00	155,500.00
094					
	998	School Safety Transfers to Building Reserve Fund			
		61XX	Operating Transfers to Other Funds		
			911 School Safety Transfer to Building Reserve Fund	<u>72,202.73</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>76,702.73</u>	<u>155,500.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	318,666.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,612.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	155,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	257,778.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.68	27.72
	1623 Milk Sales	16.40	0.00
	1632 Daily Adult Sales	12,904.90	22,683.40
	3220 State Food Services Match	1,208.88	1,277.03
	4550 Federal Child Nutrition	324,525.14	325,382.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		338,660.00	349,370.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	153,406.53	162,135.74
			2XX Personal Services - Employee Benefits	9,419.76	24,729.24
			4XX Purchased Property Services	11,625.00	8,914.86
			5XX Other Purchased Services	427.25	1,620.82
			6XX Supplies and Materials	134,430.43	192,080.25
			7XX Property and Equipment Acquisition	0.00	6,989.00
			810 Dues and Fees	37.50	37.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				309,346.47	396,507.41

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	48,426.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	349,370.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	396,507.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,290.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.79	5.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1.79</u>	<u>5.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					1,373.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,378.56 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	226.47	788.95
	2240 County Retirement Distribution	278,167.03	267,206.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		278,393.50	267,994.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	109,248.42	107,148.49
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	9,132.92	9,742.06
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	5,297.98	0.00
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	9,404.52	0.00
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	4,589.65	4,483.12
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	18,371.89	18,424.67
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	16,536.56	17,793.83
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	13,973.86	18,285.12
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	905.42	669.94
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	11,256.25	11,973.39
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	2,803.42	2,977.85
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	1,036.79	610.78
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	1,101.21	854.03
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	0.00	841.88



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	3,752.99	3,481.39	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	0.00	2,113.91	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	12,026.33	8,604.20	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	23,434.57	24,582.84	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>242,872.78</u>	<u>232,587.50</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					177,353.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					267,994.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					232,587.50	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					212,761.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
015	Karen Cox Memorial	
	1900 Other Revenue from Local Sources	500.00
086	HS Target & Incentive	
	1900 Other Revenue from Local Sources	71.43
156	Graduation Matters MT SAF	
	3240 Graduation Matters Montana	3,750.00
166	ACT Plus Writing	
	4710 GEAR UP	709.00
186	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	8,071.00
816	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	25,786.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		38,887.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
015	Karen Cox Memorial				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		500.00
			015 Subtotal		500.00
047	Bus Depreciation Transfer				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		10,952.12
			047 Subtotal		10,952.12
071	Firefighting				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		5,671.05
			071 Subtotal		5,671.05
104	State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		20,266.60
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		10,842.93
			104 Subtotal		31,109.53



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
155	BNSF-Graduation Matters				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			1XX Personal Services - Salaries		300.00
			2XX Personal Services - Employee Benefits		25.05
			6XX Supplies and Materials		619.93
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		900.00
			155 Subtotal		1,844.98
156	Graduation Matters MT SAF				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			1XX Personal Services - Salaries		512.50
			2XX Personal Services - Employee Benefits		42.40
			6XX Supplies and Materials		1,882.94
			156 Subtotal		2,437.84
166	ACT Plus Writing				
	471	GEAR UP			
		21XX	Support Services - Students		
			5XX Other Purchased Services		272.68
			6XX Supplies and Materials		436.32
			166 Subtotal		709.00
185	Vo Ed All Career & Tech Ed Programs				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		399.00
			185 Subtotal		399.00
816	Vo Ed Carl Perkins Basic Grant				
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,091.00
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		2,963.71
			6XX Supplies and Materials		21,646.29
			810 Dues and Fees		85.00
			816 Subtotal		25,786.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					79,409.52



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					78,551.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,887.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					79,409.52 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					38,029.24 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 Karen Cox Memorial	500.00	500.00	0.00
047 Bus Depreciation Transfer	0.00	10,952.12	-10,952.12
071 Firefighting	0.00	5,671.05	-5,671.05
086 HS Target & Incentive	71.43	0.00	71.43
104 State OTO Capital Invest & Deferred Maintenance	0.00	31,109.53	-31,109.53
155 BNSF-Graduation Matters	0.00	1,844.98	-1,844.98
156 Graduation Matters MT SAF	3,750.00	2,437.84	1,312.16
166 ACT Plus Writing	709.00	709.00	0.00
185 Vo Ed All Career & Tech Ed Programs	0.00	399.00	-399.00
186 Vo Ed All Career & Tech Ed Programs	8,071.00	0.00	8,071.00
816 Vo Ed Carl Perkins Basic Grant	25,786.00	25,786.00	0.00
Total	38,887.43	79,409.52	-40,522.09



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	16,703.28	6,158.92
	1112 District Levy - Personal Property	386.86	365.93
	1113 District Levy - Heavy Motor Vehicles	13.30	0.00
	1114 District Levy - Pers Prop/Mobile Homes	49.28	90.66
	1130 Tax Title and Property Sales	0.00	7.83
	1190 Penalties and Interest on Taxes	36.51	33.67
	1510 Interest Earnings	29.78	91.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,219.01	6,748.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,312.16	10,491.82
			2XX Personal Services - Employee Benefits	253.54	43.94
			6XX Supplies and Materials	2,457.02	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,022.72	10,535.76

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	24,876.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,748.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,535.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,089.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	4,050.00	4,800.00
	1510 Interest Earnings	37.87	78.82
	3260 State Driver's Education Reimbursement	5,444.26	3,149.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,532.13	8,028.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	4,472.00	5,246.00
			2XX Personal Services - Employee Benefits	22.13	27.20
			4XX Purchased Property Services	0.00	651.47
			6XX Supplies and Materials	776.87	836.21
			7XX Property and Equipment Acquisition	29,095.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,366.00	6,760.88

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					17,266.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,028.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,760.88 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,534.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		14.56	39.43
	5300 Operating Transfers from Other Funds		0.00	2,963.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			14.56	3,002.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	1,361.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,361.09	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						10,020.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,002.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,023.03 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,033.09	7,275.52
	1900 Other Revenue from Local Sources	0.00	7,285.74
	4820 Federal Impact Aid - Title VIII	444,546.81	462,392.01
	5200 Sale or Compensation for Loss of Assets	373.00	0.00
	6100 Material Prior Period Revenue Adjustments	7,279.00	0.00
	9710 Residual Equity Transfers In	1,361.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		455,592.99	476,953.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	21,420.00
			2XX Personal Services - Employee Benefits	0.00	6,780.45
			4XX Purchased Property Services	0.00	976.70
			6XX Supplies and Materials	2,264.79	2,420.88
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	527.82	0.00
			5XX Other Purchased Services	50.09	0.00
			6XX Supplies and Materials	18.48	0.00
			810 Dues and Fees	63.75	0.00
			8XX Other Expenditures	0.00	207.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	1,886.25
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	1,028.41	257.62
			4XX Purchased Property Services	0.00	258.43
			5XX Other Purchased Services	776.04	71.45
			6XX Supplies and Materials	12,080.59	59.07
		26XX Operation and Maintenance of Plant Services			
			440 Bldg & Grounds Repair and Main Services	4,469.64	271.18
			5XX Other Purchased Services	2,257.83	0.00
			6XX Supplies and Materials	1,591.41	0.00
			7XX Property and Equipment Acquisition	10.88	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	40,000.00	22,660.48
			2XX Personal Services - Employee Benefits	16,041.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
		21XX Support Services - Students				
		1XX	Personal Services - Salaries	0.00	18,064.18	
		2XX	Personal Services - Employee Benefits	0.00	3,715.52	
	710	School Sponsored Extracurricular Activities				
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	0.00	7,247.55	
		2XX	Personal Services - Employee Benefits	0.00	404.87	
		6XX	Supplies and Materials	2,117.61	1,317.82	
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	0.00	13,075.70	
		2XX	Personal Services - Employee Benefits	0.00	50.30	
		5XX	Other Purchased Services	5,664.69	5,878.02	
		6XX	Supplies and Materials	1,535.77	79.64	
		810	Dues and Fees	1,000.00	1,051.00	
	720	School Sponsored Athletics				
		27XX Student Transportation Services				
		6XX	Supplies and Materials	0.00	8,835.64	
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	7,957.35	0.00	
		2XX	Personal Services - Employee Benefits	23.73	0.00	
		4XX	Purchased Property Services	0.00	3,658.63	
		5XX	Other Purchased Services	4,250.83	2,828.19	
		6XX	Supplies and Materials	1,934.67	30,916.98	
		810	Dues and Fees	3,025.00	4,045.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				108,690.38	158,438.55	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					1,865,230.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					476,953.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					158,438.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,636.83	Less Last Year	0.00	(4b)	1,636.83	
					1,636.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,185,382.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	30.20	101.07
	3281 State Technology Aid	1,900.61	1,879.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,930.81</u>	<u>1,980.29</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	258X Admin. Tech. - Technology Coordinator				
	6XX Supplies and Materials			0.00	866.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>866.86</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	23,596.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,980.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	866.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,709.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	246.23	943.74
	3445 State Combined Fund School Block Grant	15,663.17	15,663.17
	3447 SB96 Combined Block Grant Reimbursement	1,300.72	0.00
	3460 Montana Oil and Gas Tax	36,269.38	16,214.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,479.50	32,821.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		7XX Property and Equipment Acquisition		13,927.92	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,927.92	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	229,462.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,821.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	262,283.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.75	455.89
	5200 Sale or Compensation for Loss of Assets	2,105.35	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,107.10	1,455.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					2,283.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,455.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,739.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	3.86	0.00
	1190 Penalties and Interest on Taxes	2.94	0.00
	1510 Interest Earnings	339.87	849.73
093			
	5301 School Safety and Security Transfer	6,922.00	0.00
094			
	5301 School Safety and Security Transfer	72,202.73	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>79,471.40</u>	<u>849.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	15,750.00	0.00
			7XX Property and Equipment Acquisition	13,500.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	0.00	25,050.00
			7XX Property and Equipment Acquisition	0.00	62,871.14
093					
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	6,922.00	0.00
094					
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	72,202.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>108,374.73</u>	<u>87,921.14</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					254,069.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					849.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					87,921.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					166,997.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.88	2.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.88</u>	<u>2.64</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					664.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					666.95 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 82
PRC	Revenue	2015 Value	2016 Value	
	3250 Montana Digital Academy	0.00	6,710.97	
115	3250 Montana Digital Academy	5,393.40	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,393.40	6,710.97	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	5,412.08
		2XX Personal Services - Employee Benefits		0.00	1,298.89
115	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		4,349.52	0.00
		2XX Personal Services - Employee Benefits		1,043.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,393.40	6,710.97

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,710.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,710.97 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	281,188.45	271,775.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>281,188.45</u>	<u>271,775.97</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	266,606.65	266,252.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>266,606.65</u>	<u>266,252.81</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	148,710.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	271,775.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	266,252.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	154,233.72	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	46,727.51	31,612.52
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	629,269.54	627,815.47
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	831.09	522.99
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	84,546.34	69,613.92
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	116,040.24
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	34,624.80
b. Related Services Block Grant Entitlement	11,541.60
c. Total Entitlements Subject to Reversion	46,166.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	61,401.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	102,468.25
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	41,856.48	0.00	0.00	0.00	22,660.48
280	1XXX	2XX	14,898.82	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	115.50	0.00	0.00	0.00	0.00
280	1XXX	6XX	666.97	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	18,064.18
280	21XX	2XX	0.00	0.00	0.00	0.00	3,715.52
280	21XX	3XX	490.30	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			58,028.07	0.00	0.00	0.00	44,440.18

102,468.25

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0781-17457495

43 Roosevelt County

0781 Wolf Point H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	127,268.00	0.00	0.00	0.00	127,268.00
Buildings	3,140,015.00	0.00	185,561.00	0.00	3,325,576.00
Machinery and Equipment	1,218,018.00	167,364.00	0.00	88,049.00	1,297,333.00
Totals at Historical Cost	4,485,301.00	167,364.00	185,561.00	88,049.00	4,750,177.00
Depreciation					
Building Accum	1,780,499.00	67,147.00	0.00	0.00	1,847,646.00
Machinery and Equipment Accum	812,317.00	107,041.00	0.00	86,601.00	832,757.00
Total Accumulated Depreciation	2,592,816.00	174,188.00	0.00	86,601.00	2,680,403.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,892,485.00	-6,824.00	185,561.00	1,448.00	2,069,774.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	23,444.00	0.00	0.00
General Administration (23XX)	995.00	0.00	0.00
School Administration (24XX)	2,585.00	0.00	0.00
Financial Administration (25XX)	1,311.00	0.00	0.00
Operations and Maintenance (26XX)	80,988.00	0.00	0.00
Transportation (27XX)	56,099.00	0.00	0.00
Food Service (31XX)	2,215.00	0.00	0.00
Extracurricular (34XX, 35XX)	5,180.00	0.00	0.00
Unallocated	1,371.00	0.00	0.00
Total Depreciation for FY2016	174,188.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0781-17457495

43 Roosevelt County

0781 Wolf Point H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	91,248.00	13,115.99	19,188.99	0.00	85,175.00	0.00	85,175.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	91,248.00	13,115.99	19,188.99	0.00	85,175.00	0.00	85,175.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0781-17457495

43 Roosevelt County

0781 Wolf Point H S

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	353,921.18	29,359.34	0.00	383,280.52
Net Pension - TRS	1,751,225.19	44,670.78	0.00	1,795,895.97